

Department of Revenue

## KENTUCKY FEDERAL ADJUSTED GROSS INCOME MODIFICATIONS

**Attach to Form 740.**

# 2005

Enter name(s) as shown on tax return.

## Your Social Security Number

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## PART I

## ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

**A.** Spouse (Use if Filing Status 2 is checked.)

**B. Yourself (or Joint)**

Dollars

Cents

Dollars

Cents

- |   |  |   |
|---|--|---|
| 1 | Enter interest income from bonds issued by other states and their political subdivisions ..... | 1 |
| 2 | Enter self-employed health insurance deduction from federal Form 1040, line 29 .....           | 2 |
| 3 | Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1 .... | 3 |
| 4 | Enter federal depreciation from Form 4562 .....  | 4 |
| 5 | Other additions (list and enter total):  |   |
|   | (a) _____  |   |
|   | (b) _____  |   |
|   | (c) _____  | 5 |
| 6 | Total Additions. Enter here and on Form 740, page 1, line 6 .....                              | 6 |

## PART II

## SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

- |    |  |    |
|----|--|----|
| 7  | Enter state income tax refund or credit <b>reported</b> as income on federal Form 1040 .....   | 7  |
| 8  | Enter interest income from U.S. government bonds and securities .....  | 8  |
| 9  | Enter excludable amount of retirement income (attach Schedule P if more than \$41,110) .....   | 9  |
| 10 | Enter taxable amount of Social Security and Railroad Retirement Board benefits from federal Form 1040, line 20(b) (1040A, line 14(b)) .....  | 10 |
| 11 | Enter long-term care insurance premiums .....  | 11 |
| 12 | Enter health insurance premiums not previously deducted from income. Do not include premiums paid with pretax dollars (cafeteria plan) ..... | 12 |
| 13 | Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1 .....  | 13 |
| 14 | Enter Kentucky depreciation from revised Form 4562 .....   | 14 |
| 15 | Other subtractions (list and enter total):<br>(a) _____<br>(b) _____<br>(c) _____  | 15 |
| 16 | Total Subtractions. Enter here and on Form 740, page 1, line 8 .....   | 16 |

12 empty 10-frame boxes arranged in 4 rows and 3 columns. Each box is a rectangle divided into 10 smaller squares (2 rows of 5). To the right of each box is a decimal point followed by two empty boxes for a decimal number.